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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	962	443	1,405	564	1,969
10	ATTENDING PUPILS (OCTOBER 2010)	928	427	1,355	545	1,900
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	945.0	435.0	1,380.0 (71%)	554.5 (29%)	1,934.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	55.6 (17:1)	27.2 (16:1)	37.0 (15:1)	=	119.8	/	120.3	=	1.00 X	6136,976	=	4357,253	1779,723
B.	GUIDANCE	2.7 (350:1)	1.2 (350:1)	2.2 (250:1)	=	6.1	/	7.0	=	.87 X	322,940	=	199,480	81,478
C.	LIBRARIANS	1.2 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.4	/	2.0	=	1.20 X	119,347	=	101,683	41,533
D.	HEALTH	1.2 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.4	/	3.0	=	.80 X	141,343	=	80,283	32,791
E.	EDUCATION TECHS	9.5 (100:1)	4.4 (100:1)	2.2 (250:1)	=	16.1	/	27.6	=	.58 X	494,702	=	203,718	83,209
F.	LIBRARY TECHS	1.9 (500:1)	0.9 (500:1)	1.1 (500:1)	=	3.9	/	0.0	=	3.90 X	0	=	39,198	16,010
G.	CLERICAL	4.7 (200:1)	2.2 (200:1)	2.8 (200:1)	=	9.7	/	14.9	=	.65 X	453,232	=	209,167	85,434
H.	SCHOOL ADMIN.	3.1 (305:1)	1.4 (305:1)	1.8 (315:1)	=	6.3	/	6.9	=	.91 X	534,471	=	345,322	141,047

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		51,060	20,517
B.	Supplies and Equipment	342	473		471,960	262,279
C.	Professional Development	58	58		80,040	32,161
D.	Instructional Leadership Support	24	24		33,120	13,308
E.	Co- and Extra-Curricular Student	34	113		46,920	62,659
F.	System Administration/Support	218	218		300,840	120,881
G.	Operations & Maintenance	1,002	1,191		1382,760	660,410

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	900,353	367,750
B.	Education & Library Technicians	36.00%	87,450	35,719
C.	Clerical	29.00%	60,658	24,776
D.	School Administrators	14.00%	48,345	19,747

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-668,397	-272,973
16	Adjustment for Title I Revenues	-328,519	-134,183

17	TOTALS	8002,693	3474,274
18	E.P.S. RATES	5,799	6,266

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,434.0	610.0	2,044.0		
	OCTOBER 2008	1,424.0	631.0	2,055.0		
	APRIL 2009	1,411.0	610.0	2,021.0		
	OCTOBER 2009	1,407.0	577.0	1,984.0		
	APRIL 2010	1,393.0	561.0	1,954.0		
	OCTOBER 2010	1,339.0	541.0	1,880.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,366.0 +	35.33	X	5,799.00	= 8,126,312.67
	9-12 PUPILS	551.0 +	37.33	X	6,266.00	= 3,686,475.78
	ADULT EDUC. COURSES AT .1	10.5		X	6,266.00	= 65,793.00
	K-8 EQUIV. INSTR. PUPILS	2.250		X	5,799.00	= 13,047.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,266.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5183	708.0	X .15	X	5,799.00	= 615,853.80
	9-12 DISADVANTAGED @ .5183	285.6	X .15	X	6,266.00	= 268,435.44
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,799.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,266.00	= 4,386.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,366.0		X	43.00	= 58,738.00
	9-12 STUDENT ASSESSMENT	551.0		X	43.00	= 23,693.00
	K-8 TECHNOLOGY RESOURCES	1,366.0		X	97.00	= 132,502.00
	9-12 TECHNOLOGY RESOURCES	551.0		X	293.00	= 161,443.00
	K-2 PUPILS	505.5	X .10	X	5,799.00	= 293,139.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,449,820.09
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,046,325.48
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,046,325.48

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	77,583.21	X	101.60%	=	78,824.54
32	SPECIAL EDUCATION - EPS ALLOCATION					2,081,869.36
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,243,134.25	X	101.60%	=	1,263,024.40
35	TRANSPORTATION - EPS ALLOCATION					1,520,052.98
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					149,585.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,093,356.68
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,139,682.16

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 79 / MSAD 01				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 79 / MSAD 01				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 79 / MSAD 01				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,139,682.16

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CASTLE HILL	52.5	2.76%	500,655.23		0.00		500,655.23			
CHAPMAN	77.0	4.04%	732,843.16		0.00		732,843.16			
MAPLETON	302.5	15.88%	2,880,581.53		0.00		2,880,581.53			
PRESQUE ISLE	1,402.0	73.60%	13,350,806.07		0.00		13,350,806.07			
WESTFIELD	71.0	3.72%	674,796.18		0.00		674,796.18			
TOTAL	1,905.0						18,139,682.17			
			2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
CASTLE HILL			23,200,000	7.470		173,304.00		500,655.23	173,304.00	3.13%
CHAPMAN			27,650,000	7.470		206,545.50		732,843.16	206,545.50	3.73%
MAPLETON			118,150,000	7.470		882,580.50		2,880,581.53	882,580.50	15.95%
PRESQUE ISLE			544,400,000	7.470		4,066,668.00		13,350,806.07	4,066,668.00	73.49%
WESTFIELD			27,400,000	7.470		204,678.00		674,796.18	204,678.00	3.70%
TOTAL			740,800,000			5,533,776.00		18,139,682.17	5,533,776.00	100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,139,682.16	5,533,776.00	12,605,906.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,139,682.16	5,533,776.00	12,605,906.16
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			5,169.75
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			10,178.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			195.97
60 A D J U S T E D S T A T E C O N T R I B U T I O N			12,610,718.44
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 30.51%	STATE SHARE % = 69.49%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.48%	STATE SHARE % = 69.52%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,543,176.77		